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Food and Agricultural Import Regulations and Standards

Country Report

2003

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Report Highlights:

Updated on August 5, 2003. All major sections of the report have been updated. This report outlines requirements for food and agricultural imports into Taiwan. The report aims to assist U.S. exporters with labeling, packaging, import procedures and other relevant information. Please contact this office if you have any comments, corrections, or suggestions about the material contained in this report (see Appendix II for contact information). Please see Disclaimer on page 3.

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DISCLAIMER: The Agricultural Affairs Section and Agricultural Trade Office of the American Institute in Taiwan have prepared this report for exporters of U.S. food and agricultural products. While every possible care was taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. Before U.S. exporters ship any goods, it is highly recommended that they verify the full set of import requirements with their foreign customers who are normally best equipped to research such matters with local authorities.

FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE RULES AND REGULATIONS OF THE TAIWAN AUTHORITIES AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

SECTION I. FOOD LAWS

The Department of Health (DOH) is the statutory body responsible for the management of food safety on Taiwan. Food products must comply with the “Law Governing Food Sanitation”, together with its enforcement rules, and a series of food standards promulgated by DOH. The term “foods” as used in this law refers to goods provided to people for eating, drinking, or chewing, and their raw materials. DOH commissions the Bureau of Standards, Metrology and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA) to inspect imported foods at the port of entry. BSMI, which was formerly the Bureau of Commodity Inspection & Quarantine (BCIQ), was renamed on January 26, 1999. Fresh produce, meats, and pet food are inspected by the Bureau of Animal and Plant Health Inspection and Quarantine (BAPHIQ) of the Council of Agriculture (see below). Fresh produce is randomly inspected for pesticide residues (see SECTION V) by BSMI and the accompanying *Federal Phytosanitary Certificate* (FPC) is checked by BAPHIQ for completeness and accuracy. Border inspection of meat products consists of a visual inspection of the product by BAPHIQ, a random test for animal drugs and pesticide residues by BSMI, and a thorough check of the accompanying *Meat and Poultry Export Certificate of Wholesomeness* for accuracy and completeness by BAPHIQ. Discrepancies or insufficiencies on these certificates will lead to delays in customs clearance and usually require reissuing the certificate. In the worst case, it may lead to rejection of the entire shipment.

The food safety inspection of processed foods focuses on labeling, food hygiene and food additives. Food additives, special dietary foods, and foods in capsule and tablet form, may not be imported unless they undergo an extensive examination by DOH and are subsequently registered with, and licensed by, the DOH prior to the exportation of commercial shipments of the product in question. Bioengineered corn and soybeans, and certain processed foods made from them, are subject to specific regulations.

The “Compilation of Food Sanitation Regulations” published in Chinese by DOH, can be purchased from DOH. Purchase and additional information is available on the Internet at: <http://www.doh.gov.tw>.

The Council of Agriculture (COA) is the statutory body responsible for animal and plant quarantine. COA’s Bureau of Animal & Plant Health Inspection & Quarantine (BAPHIQ), a new agency that fulfills functions similar to USDA’s Animal & Plant Health Inspection Service (APHIS) and the Food Safety Inspection Service (FSIS), was established on August 1, 1998. Prior to its establishment, its functions were the responsibility of BCIQ, which was later reformed into BSMI.

Taiwan’s sanitary and phytosanitary (SPS) standards are, for the most part, different from US standards or those established by international regulatory bodies such as the Office of International Epizootics (OIE), the International Plant Protection Convention (IPPC) or the Codex Alimentarius. Taiwan, which acceded to the WTO on January 1, 2002, has begun to implement the terms of the WTO SPS Agreement. However, many laws, regulations and practices are still not yet WTO SPS compliant, such as its periodically enforced law requiring action against non-quarantine pests. The

process of reconciling Taiwan's current practices with WTO disciplines is proceeding only incrementally.

Taiwan inspectors often focus on the completeness and accuracy of government-issued certificates. Shipments, especially of fresh produce or meat, are often detained because of small errors in documentation. For example, detentions are common if a type or brand of fruit in a shipment is not listed in the documentation or inspectors discover cartons of meat in a container that show a slaughter date outside of the date range listed on the Export Certificate. Such errors generally have no impact on the safety of Taiwan's consumers or agriculture, but can prove costly to exporters, who must pay for reissued certificates, and importers, who face delays in receiving their shipments. After an exporter has made corrections, endorsed by the relevant USDA inspector, or obtained a new or reissued APHIS or FSIS certificate, the AIT Agricultural Affairs Section can often help expedite release of the shipment working with the Taiwan authorities and the importer. Our contact information is in Appendix II.

SECTION II. LABELING REQUIREMENTS

General Requirements

Since the recent revisions to Taiwan's "Law Governing Food Sanitation" went into effect on March 7, 1995, Taiwan authorities have strictly enforced the food and beverage labeling requirements. Improper or altered labels risk rejection by local inspectors at the port of entry. The "Law Governing Food Sanitation" were amended and implemented on January 30, 2002. The enforcement rules were amended and came into force starting on June 12, 2002.

All processed food products imported into Taiwan for retail sales must have a Chinese language label (NOTE: Taiwan uses traditional Chinese characters, not the simplified characters used in Mainland China). In 2002, Taiwan Customs allowed Chinese labels be affixed in government-approved logistics centers or government-approved self-managed bonded warehouses prior to Customs clearance. Currently, about 10 facilities are qualified to provide this service. The Chinese label must indicate the following information:

- Product name
- Name, weight, volume or quantity of the contents (if a mixture of two or more components, they must be listed separately)
- Name of food additives
- Name, telephone number, and detailed address of manufacturer
- Name, telephone number, and detailed address of importer, for imported foods
- Expiration date (year, month, date) must be printed in that order.
 - To distinguish the month from the date, the Chinese characters for "month" and "date" may be included on the label. If the normal shelf life exceeds three months, the expiration date may be indicated by year and month only. Date of manufacture, shelf life, and conditions of storage may also be used, if required by the health authorities.
- Coded formats are not allowed.
- Dairy products must also indicate production date

Frozen Foods - for imported frozen foods, the following information is also required in Chinese on the label:

* Type of Frozen Foods

Frozen uncooked fish/shellfish
Frozen uncooked fish/shellfish ready-to-eat (i.e. sashimi)
Frozen fruit
Frozen Vegetables
Other frozen ready-to-eat foods
Other frozen foods, which must be heated up

* Method of storage

* Cooking instructions if the products require cooking or are not ready-to-eat.

Exemptions - the following types of businesses may apply for an exemption from the Chinese labeling requirements:

- A. Food processing plants which import food for processing.
- B. Restaurants, fast food stores, and bakeries, which import food for their own kitchens.
- C. Importers who import food for processing, for repack or change-pack, i.e. products not for direct sale to consumers.

Coding is not allowed for non-institutional consumer products.

Requirements Specific to Health Foods

The "Health Food Control Act" was promulgated on February 3, 1999 and amended on January 30, 2002. According to the DOH, products, which make health food claims, must prove that they possess the ability to contribute to the health of those consuming them. Health foods cannot claim to prevent illnesses. Any product, which claims to be a health food, must receive DOH's approval before being marketed.

The following information shall be conspicuously displayed on the containers, packaging or written instructions of health foods in Chinese and using commonly used symbols:

- (1) Product name
- (2) Name, and weight or volume of the contents (if a mixture of two or more components, they must be listed separately)
- (3) Name of food additives
- (4) Expiration date, method and conditions of preservation
- (5) Name and address of the responsible business operator; the name and address of the importer shall be specified if the health food is imported.
- (6) The approved health care effects
- (7) Reference number of the permit, the legend of "health food" and standard logo
- (8) Recommended intake and other important messages for the consumption of the health food along with other necessary warnings
- (9) Nutrient and its content; and
- (10) Other material facts designated by the DOH.

Requirements Specific to Bioengineered Food

On January 1, 2003, Taiwan implemented food-labeling requirements on bioengineered food. The current labeling requirements only pertain to corn and soybeans and certain of their products. Labeling of bioengineered food will be phased in over a two to four year period, beginning with January 1, 2003 for raw soybeans and corn, soybean meal/flour, corn grit/meal/flour and on January 1, 2004 for primarily (simply) processed soybean and corn food products, such as tofu, soy milk, soy curd, frozen corn, canned corn, soy protein. As of January 1, 2005, processed food products containing bioengineered soybean and corn ingredients must be labeled.

Taiwan uses a 5 percent tolerance level for bioengineered food labeling. All food products containing bioengineered soybean or corn ingredients which is 5 percent or more by weight of finished product should be labeled Genetically Modified (GM) or Containing Genetically Modified. Chinese character size on the label should not be smaller than 2x2 mm. The GM label should be put right next to soybean or corn in the finished products ingredients list or in other visible places on the package. (Note: The DOH indicates that soybean or corn food products that are not packaged are not subject to the GM food-labeling requirement. This includes the large volume of products sold in traditional markets and restaurants.)

The labeling regulations will not apply to products that do not contain pieces of transgene(s) or protein, such as cornstarch, corn syrup, corn oil, soy oil, and soy sauce. Soybean and corn food products made of non-GM materials can be labeled Non-GM or Not-GM. Non-GM or Not-GM labeling is voluntary.

Requirements Specific to Nutritional Labeling

The "Regulation on Nutritional Labeling for Packaged Food" and the "Regulation on Nutrition Claims for Package Food" went into effect on September 1, 2002. With the exception of dairy products and non-alcoholic beverages, any consumer-packaged food marketed in Taiwan that makes nutritional claims should carry specific nutrition labeling. All dairy products as well as non-alcoholic beverages whether they bear nutritional claims or not, should carry nutrition labeling, effective from January 1, 2003. Similarly, the DOH announced on February 25, 2003 that nutrition labeling is required for all edible oil and ice products (ice cream, popsicles, etc...) beginning from January 1, 2004.

Regulation on Nutrition Labeling for Packaged Food

1. Following the lead of many developed countries, nutrition labeling regulation of Taiwan is established in order to meet consumers' demand and to foster a better knowledge of nutrition information on packaged foods.
2. Any packaged food offered to consumers bearing a nutrition claim should provide nutrition labeling. Nutrition claim is defined as any representation, which states, suggests or implies that a food product has particular nutritional properties (such as containing of vitamin A, high calcium, low sodium, cholesterol-free, high fiber etc.) However, a description of the ingredients contained in a food product (e.g., the food product contains such ingredients as maltodextrin, corn oil, lecithin, calcium carbonate, vitamin A palmitate, vitamin B2 and vitamin D3) is not a nutrition claim. However, even if a packaged food does not bear any nutrition claim, the nutrition labeling regulations provided herein still applies if the nutrition labeling is to be provided.

3. The nutrition labeling for a packaged food shall provide the following information shown at a conspicuous place of the outer package or container of the product:
- 1) Items of labeling
 - a) The heading "Nutrition labeling"
 - b) Content of energy
 - c) Content of protein, fat, carbohydrate and sodium contained (note that the carbohydrate includes dietary fiber)
 - d) Content of other nutrients declared in the nutrition claim
 - e) Content of other nutrients labeled by the producer voluntarily
 - 2) With respect to the content of energy and nutrients contained, the labeling value for solid (semi-solid) food shall be expressed in units of 100 grams or grams per serving, and for liquid food (drinks) in units of 100 milliliters or milliliters per serving. If the value is expressed on a per serving basis, the number of servings contained in each package of the product shall also be specified.
 - 3) Labeling unit of the content of energy and other nutrients: The content of energy contained in a food product shall be expressed in kcal, that of protein, fat and carbohydrate in grams, that of sodium in milligrams, and that of other nutrients in grams, milligrams or micrograms, as appropriate.
 - 4) Daily Value of Nutrient Intake: Each nutrient may further be expressed in percentage of Daily Value of Nutrient Intake. The following numerical values shall serve as the basis of the Daily Value of Nutrient Intake:

Energy	2000 Kcal
Protein	60 gram
Fat	55 gram
Carbohydrate	320 gram
Sodium	2400 mg
Saturated fatty acids	18 gram
Cholesterol	300 mg
Dietary fiber	20 gram
Vitamin A	600 mcg
Vitamin B1	1.4 mg
Vitamin B2	1.6 mg
Vitamin C	60 mg
Vitamin E	12 mg
Calcium	800 mg
Iron	15 mg

5) Rules for rounding-off: Nutrients shall be expressed in not more than three significant figures and each serving, content of energy, protein, fat, carbohydrate and sodium shall be expressed in an integer or to the first place of decimal; further, the nutrient content of energy, protein, fat, carbohydrate, sodium, fatty acids, and sugar may be labeled as "0" if it meets the criteria in the following chart:

Nutrient	Criteria for being labeled as "0"
Energy	Nutrient content is less than 4 Kcal for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Protein	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Fat	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food
Carbohydrate	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Sodium	Nutrient content is less than 5 mg for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Saturated fatty acids	Nutrient content is less than 0.1 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food.
Sugar	Nutrient content is less than 0.5 gram for 100 gram of solid (semi-solid) food or 100 ml of liquid food

4. Attached are the examples of the approved labeling format.

(I)

Nutrition Labeling	
Serving size	gm (ml)
This package contains	servings
Per serving	
Energy	Kcal
Protein	gm
Fat	gm
Carbohydrate	gm
Sodium	mg
Content of other nutrient claimed	
Content of other nutrients	

(II)

Nutrition Labeling	
Per 100 gm (100 ml)	
Energy	Kcal
Protein	gm
Fat	gm
Carbohydrate	gm
Sodium	mg
Content of other nutrient claimed	
Content of other nutrients	

(III)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
	Per serving	Per 100 gm (100ml)
Energy	Kcal	Kcal
Protein	gm	gm
Fat	gm	gm
Carbohydrate	gm	gm
Sodium	mg	mg
Content of other nutrient claimed		
Content of other nutrients		

(V)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
Nutrient	Percentage of Daily Value of	
	Per serving	Intake provided by per serving
Energy	Kcal	*%
Protein	gm	*%
Fat	gm	*%
Carbohydrate	gm	*%
Sodium	mg	*%
Content of other nutrient claimed		
Content of other nutrients		

*Daily Value of Nutrient Intake: 2000 Kcal of energy, 60 gram of protein, 55 gram of fat, 320 gram of carbohydrate, and 2400 mg of sodium.

(IV)

Nutrition Labeling		
Serving size	gm (ml)	
This package contains	servings	
Nutrient (ml)	Percentage of Daily Value of	
	Per 100 gm (ml)	Intake provided by per 100 gm
Energy	Kcal	*%
Protein	gm	*%
Fat	gm	*%
Carbohydrate	gm	*%
Sodium	mg	*%
Content of other nutrient claimed		
Content of other nutrients		

*Daily Value of Nutrient Intake: 2000 Kcal of energy, 60 gram of protein, 55 gram of fat, 320 gram of carbohydrate, and 2400 mg of sodium.

These are only examples of approved formats. Exporters are strongly advised to contact DOH at the address listed below for further information on the application for import approval:

Bureau of Food Sanitation
 Department of Health
 12th Floor, 100 Ai Guo East Road
 Taipei, Taiwan
 Tel: (886-2) 2393-8209
 Fax: (886-2) 2392-9723
 E-mail: fslhcn@doh.gov.tw

Requirements Specific to Pet Food

According to Taiwan's Feed Controls Act, which was promulgated in 1973 and amended in January 30, 2002, feed or feed additives, without containing veterinary pharmaceuticals, must specify on the package or container, in Chinese characters, the following information prior to sale.

- Name and address of the manufacturer or the seller
- Classification, category and name of the product.
- Composition
- Major ingredients
- Usage, dosage, and precautions in use.
- Net weight
- Expiration date and date (year/month/day) of manufacture, processing or repacking
- Manufacture or import permit code
- Any other information which may be required by the Taiwan authorities for specific products.

The Chinese language label for animal and plant feed must be affixed prior to retail sale. Pet food is still allowed to clear Taiwan Customs without the Chinese label, provided that the label is

affixed prior to entering the retail sales channel. There is a significant penalty for retail products sold without the Chinese label.

Feed or feed additives which contain veterinary pharmaceuticals should refer to "Veterinary Drugs Control Act."

SECTION III. PACKAGING & CONTAINER REQUIREMENTS

There are no legal requirements stipulating specific packaging materials or sizes to be used for processed foods.

The Environmental Protection Administration (EPA) is the statutory body responsible for the removal, disposal and recycling of waste, including packaging or containers for food products. According to Article 15 of the Waste Disposal Act, manufacturers or importers shall be responsible for the recycling, disposal and removal of an article, or its package or container, which is likely to cause serious pollution to the environment after consumption or use.

A. Standard Recycling Symbol



B. SPI (Society of Plastics Industry) Resin Identification Code (numbering from 1 to 7)



The number "1" is for PET, "2" for HDPE, "3" for PVC, "4" for LDPE, "5" for PP, "6" for PS and "7" for other materials.

All recyclable materials are required to bear the A symbol. Symbol B is also required for all plastic materials, but the name of the resin corresponding to the number inside the logo (PVC, etc.) is not required. Recyclable containers missing the symbols will be subject to fines ranging from NT\$ 60,000 (US\$ 1,700) to NT\$ 300,000 (US\$ 8,500).

The triangular logo and identification numbers in B are borrowed from those developed by the Society of Plastics Industry (SPI) to provide a consistent system to facilitate recycling of post-consumer plastics. The rectangular logo in A was developed locally and may not be well known to foreign suppliers. An easy way for U.S. suppliers to be in compliance with this requirement is to incorporate the recycle logo with the Chinese language label. The recycle logo requirement was implemented in 1998 but may have been more seriously enforced recently. Post has recently discovered this requirement, which may impact U.S. food exports to Taiwan. We are currently studying the use of this Taiwan-specific logo and request that exporters please contact Post (Appendix II) for assistance and advice if the requirement is difficult for your company to meet.

The recycle symbols can be imprinted or labeled on containers or packages. They are not limited to any specific color but shall be in single color. The size shall not be smaller than 1

square centimeter (1 cm x 1 cm) or 5 percent of the total surface area of the container or package.

The logo is required for containers or packages made of aluminum, steel sheet, glass, paper (that is coated with wax or plastic), tetrapak, or plastic. The logo must be ready at the "point of sale", wholesale or retail depending on the nature of the sale. However, it is not required at the "point of entry" as is Chinese labeling. Thus, the logo is not inspected at port upon importation, but the importer may still be traced back and fined when products are found noncompliant at the point of sale. Containers over 17 liters are exempted from the logo. In other words, foods for HRI use, which are packaged in less than 17 liter containers, still require the logo on the outer container. For information regarding disposal and recycle requirements, contact the following:

Environmental Protection Administration
41 Chung-Hwa Road, Sec. 1
Taipei, Taiwan
Tel: 886-2-23117722
Fax: 886-2-23116071
Home page: www.epa.gov.tw

SECTION IV. FOOD ADDITIVE REGULATIONS

Imported processed food products, which contain artificial food additives, are subject to strict tolerance levels and acceptable use requirements for food additives as prescribed by Taiwan's Department of Health (DOH). The DOH's "Scope and Application Standards of Food Additives" covers several hundred food additive standards and regulations. DOH has an useful website (<http://www.doh.gov.tw>) with the additives listed in 16 categories:

- (1) Preservatives
- (2) Sanitizing Agents
- (3) Antioxidants
- (4) Bleaching Agents
- (5) Color Fasting Agents
- (6) Leavening Agents
- (7) Food Quality Improvement, Fermentation, and Food Processing Agents
- (8) Nutritional Additives
- (9) Colors
- (10) Flavoring Agents
- (11) Seasoning Agents
- (12) Pasting Agents
- (13) Coagulating Agents
- (14) Chemicals for Food Industry
- (15) Solvents
- (16) Emulsifiers

Imported foods are inspected at the port of entry by the Bureau of Standards, Metrology, and Inspection (BSMI) of the Ministry of Economic Affairs (MOEA). The food safety inspection focuses on labeling, food hygiene, and food additives.

Foreign suppliers or their Taiwan importers may apply to the DOH regarding acceptance of a new-to-Taiwan food additive. The DOH requires: (1) animal safety test data; (2) international acceptability of the proposed food ingredients; (3) an evaluation report stating that the ingredients are necessary to manufacture the product; (4) a description of the analysis method and (5) product specifications. The DOH will then evaluate the acceptability

of these ingredients and make a formal determination within four to six months. The DOH will only consider accepting and/or adding new-to-Taiwan food ingredients to its roster, "Scope and Application Standards of Food Additives" upon receipt of a formal application from the manufacturer or their designated representative.

SECTION V. PESTICIDE AND OTHER CONTAMINANTS

Imports of fruit, vegetables, and meat products are subject to inspection for pesticides and animal drugs at port of entry by BSMI. On August 1, 1999, Taiwan changed its pesticide residue inspection policy for imported fresh fruit and vegetables from a monitor only policy to one of mandatory inspection. One out of 40 arriving fruit and vegetable shipments are sampled and tested by BSMI for pesticide residues. Shipments will be released after the retrieval of samples and a document review. Noncompliance with Taiwan's pesticide standards will result in the recall of the unconsumed sampled shipment product. The next five shipments from the same origin, i.e. the same brand name/exporter, will be subject to testing. Release of these shipments will not be permitted until testing is completed.

Taiwan establishes its own maximum residue limits (MRLs) and many pesticides used in the United States have not been assigned Taiwan MRLs. Chemical companies were encouraged to apply to the DOH for the establishment of Taiwan MRLs. On July 16, 2000, Taiwan began to adopt permanent MRLs. Some Codex MRLs were accepted after July 16, 2000 if there are no Taiwan MRLs until Taiwan establishes its permanent MRLs. Provisional MRLs also apply to products with applications filed by the deadline until permanent Taiwan MRLs are established. US chemical companies submitted applications for 455 crop/pesticide combinations by the deadline for MRL application (July 16, 2000 and September 30, 2000). Except for two cases filed by New Zealand, U.S. registrants applied all the remaining. Over 700 applications were made to the DOH after the deadline. Among those, 9 cases were filed by Australia; one by Italy, another one by Canada while the remaining was all by the U.S. The reviewing of the applications is very lengthy. As of July 30, 2003, only 30 MRLs have been established in response to the application.

Pesticide residue testing on imports of plant products other than fruit and vegetables such as food grains or soybeans are basically subject to a "monitor-only" policy. Samples are taken based on a pre-scheduled frequency much less than that for fruit and vegetables (one out of 40) while imports move to commerce without any disruption. Once a noncompliance is found, future shipments of the same plant product may be placed on a watch list for more frequent sampling. However, there have been a few cases during the past two years that the health authorities decided to take action on the importer for being noncompliant. The following five shipments of the same product imported by the offending importer would have to pass pesticide residue tests prior to Customs clearance. It remains to be observed whether or not the Taiwan authorities will move beyond the "monitor only" policy to a more stringent import inspection against pesticide residue for products other than fruit and vegetable.

Taiwan has attempted to set zero tolerances for some pesticides. Since Taiwan's pesticide MRLs are different from those established by the United States or Codex, exporters may want to apply for Taiwan MRLs for chemicals commonly used in U.S. plant products. However, with over 400 MRLs for fruit and vegetables pending to be developed, it may take many years for DOH to work on MRLs for other crops. Provisional MRLs are provided only for the above applications for fruit and vegetables that were filed by the deadlines, not to application for other crops. It is not clear whether Codex MRLs will be adopted for other crops, even when there are no Taiwan MRLs.

Rice gained market access into Taiwan upon its WTO accession on January 1, 2002. Imported rice is tested for pesticide residues, heavy metals and aflatoxin and checked for quality and labeling. Taiwan does not require rice to be held at the border for testing. Imported rice may be released into approved warehouses while it is tested, a process that normally takes five business days. During this time it may not be sold. Therefore, in practice importers hold it at port. Lot-by-lot inspection for rice imports continues in 2003. There has been no noncompliance reported on rice, regardless of origin, since the market opened in 2002.

DOH is responsible for establishing and promulgating Taiwan's permanent MRLs. The list of permanent pesticide tolerance levels is published in the DOH Compilation of Food Sanitation Regulations. The list can also be found on the DOH website at <http://www.doh.gov.tw/>

SECTION VI. OTHER REGULATIONS & REQUIREMENTS

Taiwan removed import bans on over forty-two agricultural products upon its WTO accession on January 1, 2002. These products, including certain meats and variety meats, vegetables and many types of fresh fruit, are either completely liberalized or importable under Tariff Rate Quota (TRQ). In addition, rice imports are now subject to Tariff Rate Quota.

Taiwan has removed virtually all import permit requirements for agricultural commodities upon WTO accession. Issued by the Board of Foreign Trade (BOFT) to control imports, permits only exist for a few sensitive items. Examples include puffer fish, which is controlled for consumer health concerns or dog meat, which is controlled for the "sake of national image". Post WTO, the importation of some products is limited by quotas while other products still requires the prior approval of the authorities. A final type of product is limited to members of certain industry groups. For example, imports of certain kinds breeding stock require the prior registration of the Council of Agriculture. Agricultural imports from PRC are banned entry except those on the approved list. Total approved products from the PRC account for 60.01 percent of the total agricultural commodities on Taiwan's tariff schedule as of July 3, 2003. Taiwan's tariff schedule, including import duties can be found at: <http://wwweng.dgoc.gov.tw/eseach-frames.asp>, while import/export requirements and restrictions can be found at http://fbfh.trade.gov.tw/fh_english/product/index.htm. For information regarding import requirements and licensing, contact the following:

Board of Foreign Trade
1 Hu-Kou Street
Taipei, Taiwan
Tel: (886-2) 2351-0271
Fax: (886-2) 2351-3603
home page: www.moeaboft.gov.tw

Taiwan basically only accepts government certifications. For some limited cases, certifications issued by organizations or agencies accredited or authorized by the government are accepted. Private industry certificates are not accepted. Imports of US fruit or vegetables require phytosanitary certificates issued by USDA/APHIS. Beginning May 1, 2001, Taiwan only accepts the Federal Phytosanitary Certificate issued by the U.S. federal government. Certificates issued by state quarantine offices are no longer accepted. Starting from July 1, 2001, APHIS began to use the new Phytosanitary Certificate (PPQ Form 577) and Phytosanitary Certificate for Reexport (PPQ Form 579) forms. Taiwan no longer accepts the old forms. Imports of meat and poultry products require the Meat and Poultry Export Certificate of Wholesomeness (FSIS Form 9060-5) and the Certificate for Export (FSIS Form 9285-1) issued by USDA/FSIS specifically for Taiwan. A new form of the FSIS Health Certificate has been in use since October 1, 2000. At the request of the Taiwan authorities, information regarding the shipping port, vessel name, shipping date, container number and container seal number must be included by the exporter/shipper on the new certificate.

Effective June 1, 2001, retail-pack pet food containing meat/poultry ingredients began to be subject to quarantine and an Export Certificate for Animal Products (VS Form 16-4) is required for U.S. pet food in retail packs destined for Taiwan. Shipments that fail to meet these requirements will risk detention or rejection. Port inspection is very detailed oriented. For example, an incorrect container number typed on the certificate must be corrected by the exporter and endorsed by the APHIS inspector despite the fact that container number is no longer required. The information required on the Export Certificate for retail-pack pet food containing meat/poultry ingredients is as follows:

- The name and address of the importer, exporter and the manufacture.
- The name, quantity, weight and manufacture date of the products.
- Species of animal(s) used for animal-based ingredients in the products.
- The animal protein ingredients were not derived from cattle, sheep, goats or other animals susceptible to bovine spongiform encephalopathy (BSE) from areas designated by the Council of Agriculture as BSE infected areas.
- The date, place and name of issuing authority of the certificate, the official stamp of the issuing authority, and the name and signature (or chop) of certifying officer.

Plant-based pet foods, for example bird treats, that contain viable seeds (those that can germinate) must have a Phytosanitary Certificate.

A NOAA Export Health Certificate issued by the US Department of Commerce or a health certificate issued by the animal quarantine authorities of the exporting country, is required for the importation of fresh/frozen unviscerated salmonids, perch, catfish and ciprinids, but not for other seafood imports.

Imports of oysters, live, fresh, chilled or frozen, require a Certificate of Origin issued by either the government of the exporting country or the government-authorized agency. For oysters from the State of Washington, the Statement of Licensure and Certification issued by the Washington Department of Health (WDOH) is more easily accessible and cheaper for exporters than a Certificate of Origin. In June 2003, Post successfully had Taiwan Customs accept the WDOH Certificate as a supplement to a Certificate of Origin. U.S. exporters encountering similar problems can contact Post for assistance and advice.

SECTION VII. OTHER SPECIFIC STANDARDS

Registration for Bioengineered Corn and Soybeans

All bioengineered varieties of soybeans and corn to be commercialized on Taiwan must be registered with the DOH. As of January 1, 2003, only registered bioengineered soybean and corn foods may be produced, processed, prepared, packed, and imported or exported.

The applicant is required to submit the following information to the DOH for registering GM foods:

1. Completed registration form.
2. Background information about the applicant.
3. Data on characteristics of the GM food being registered.
4. Synopsis of the food safety assessment of the GM food.
5. Food safety assessment report on the GM food. (The report content should follow the promulgated Methods of GM Food Safety Assessment.)
6. A literature list (references and relevant research papers) on the GM food.

A one kilogram sample is required, and an application fee at NT\$100,000 (approximately \$2,941) and testing fee at NT\$64,000 (approximately \$1,880) must be paid.

The DOH has an English language website with information on the biotechnology approval process as well as the status of registrations.

http://www.doh.gov.tw/dohenglish/Laws/Laws_Item.asp?No=31&ClassNo=L03

Registration of Imported Food in Tablet or Capsule Forms

The importation of foods in capsule and tablet forms requires prior approval by Taiwan's Department of Health (DOH) for certification. The following documentation is needed by the DOH to review the application and grant approval:

- (1) An application form.
- (2) One original and one duplicate copy of ingredient list issued by the original manufacturer of the product within one year. The ingredient list shall specify detailed composition with contents of raw materials and food additives. In the case of a capsule-formed product, the detailed composition with content of raw materials and food additives of the hard capsule shell or softgel must also be indicated.
- (3) An original copy of the laboratory test report of the product, issued by the original manufacturer within one year. The test report shall include results of testing of specific ingredient items, food additives, and /or microbes.
- (4) An official certificate attesting to the legitimacy of the original manufacturer
- (5) A duplicate copy of business license of the applicant.
- (6) A photo of the originally packed product.
- (7) A sample of intact product. If a product is packaged in varying sizes, one sample of each pack is required. If the product is packaged in 1,000-piece package or greater, or packaged in bulk, or if the product is to be repacked after importation, a sample of about 20 tablets/capsules must be submitted for registration.

Herbal supplements, nutritional supplements, and dietary supplements in tablet/capsule form, for instance, should follow the above-mentioned regulations.

A license/permit, valid for a five-year period, will be issued for applications meeting the requirements of Taiwan's Law Governing Food Sanitation and its related regulations. Application to extend license validity should be filed three months prior to the expiry date of the license/permit. The license/permit will be automatically canceled after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and Drugs, Department of Health or other authorized laboratories, subject to statement of the notice within fifteen (15) days upon the receipt of the notice sent by the Department of Health.

Registration of Special Dietary Food

The following documents and materials are required for application on registration of the special dietary food:

- (1) An application form for the new product

(2) The original copy and its duplicate copy each of reports on ingredient list, product specification, and nutrient analysis. The original manufacturer shall issue these reports within one year. The ingredient list report shall specify detailed composition with contents of raw materials and food additives. The product specification report shall refer to the sanitary and nutritional specifications of the finished product. A nutrient analysis report issued by an institution recognized by DOH is also acceptable. The nutrient analysis report shall indicate all analytical data about various nutrients.

(3) An official certificate evidencing the product being sold or used by other countries as well as a retail sample of such, or related clinical trial reports of the product. The valid number of human subjects in a clinical trial shall be at least 30.

(4) A copy of a summarized diagram on manufacturing process

(5) An official certificate attesting to the legitimacy of the original manufacturer.

(6) Two copies each of the original label, outer package, inserted instruction and Chinese label of the product. If a product is packaged in varying sizes, each pack with such documents and materials is required.

(7) A duplicate copy of the business license of the applicant.

(8) A sample of the whole, intact product. An application for a product in various package formats requests that one sample of each packaging format be included.

(9) High protein product of protein adjusted dietetic food for patients shall be submitted with its test method of protein; A clinical test report is required for weight control products; and other relevant documents shall be submitted depending on the nature of the product. The protein test method of high protein product shall use the PER, PDCAAS, or other well-recognized methods.

10) In case the product for registration is to be repacked locally into small quantities, the following documents and materials should be submitted:

- a) The original letter of authorization from the manufacturer for repackaging into a small quantity
- b) The original letter of agreement from the domestic repackaging company with duplicate copies each of its business license and factory license.
- c) In case laboratory testing is required subject to the nature of the products, a report of nutrient analysis on the repackaged sample shall be submitted.
- d) Two copies each of the sample designs of its package, Chinese label, and inserted instruction for the repackaged products.
- e) Photos of the originally packed products in duplicate.
- f) A sample of the repackaged product

A license/permit, valid for a five-year period, will be issued for applications meeting the requirements of Taiwan's Law Governing Food Sanitation and its related regulations. Application to extend license validity should be filed three months prior to the expiry date of the license/permit. The license/permit will be automatically canceled after the expiry date if no application for extension is made.

If laboratory testing is required for the application, the applicant shall submit sufficient samples of the intact product together with testing fees to National Laboratories of Foods and

Drugs, Department of Health or other authorized laboratories, subject to statement of the notice within fifteen days upon the receipt of the notice sent by the Department of Health.

For further information on the application for import approval, contact the DOH office listed below:

Bureau of Food Sanitation
Department of Health
12th Floor, 100 Ai Guo East Road
Taipei, Taiwan
Tel: (886-2) 2393-8209
Fax: (886-2) 2392-9723
E-mail: fslhcn@doh.gov.tw

SECTION VIII. COPYRIGHT AND/OR TRADEMARK LAWS

Trademarks and brand names are protected under domestic laws. The Intellectual Property Office (IPO), Ministry of Economic Affairs (MOEA) is the statutory body responsible for Taiwan's copyright and trademark laws. The IPO, which was formerly the National Bureau of Standards, MOEA, was established on January 26, 1999. Taiwan's copyright and trademark laws can be purchased from the IPO. Information is available on the Internet at: www.moeaipo.gov.tw.

SECTION IX. IMPORT PROCEDURE

Brokers

Use of a professional Customs broker, while not required, may expedite the clearance process.

Shipping Documentation

- Invoice
- Packing List
- Bill of Lading
- Certificate of Origin (Not mandatory, but helpful for seafood and alcoholic beverage imports)
- Sanitary/Phytosanitary Certificates

Customs Clearance Costs

In addition to import tariffs, there are several miscellaneous fees pertaining to customs clearance procedures for the importation of fresh, frozen and processed foods, as listed below:

Cost Item	Basis for Fee
Import Duty	Varies, according to HS Code and product
Value-Added and Non-Value-Added Business Tax	5% of (CIF value + import duty + commodity tax (if applicable))
Trade Promotion Fee	0.0415% of CIF value
Commodity Tax	Applies to diluted natural fruit and vegetable juices, non-alcoholic beverages (15%), based on CIF value + import duty.
Container yard handling fee	NT\$5,600/20' container; NT\$7,000/40' container
Harbor handling fee	For sea shipments only NT\$684/20' container; NT\$1,368/40' container; NT\$19/CBM (consolidated shipments)
B/L handling fee	NT\$525-NT\$1,800/bill of lading
Demurrage charge, if applicable	Free within 7 days; Over 7 days - NT\$800 to 2,400/day/40' container, NT\$400 to 1,600/day/20' container
Inspection (processed food) fee	Basic fee --NT\$2,000/item; for additional items - NT\$800/item
Quarantine Fee	NT\$2,000/air shipment item and NT\$2,400/sea shipment item
Customs Brokers' fee, including all other miscellaneous fees	NT\$4,000 for air shipments and NT\$3,500 for sea shipments

The above cost information is for reference only. For detailed information on exact fees, charges, and other costs relating to the customs clearance process, we suggest that you work with your importer(s) or your freight forwarders in the United States.

Length of Customs Clearance Procedures

Shipments carried by air freight	Approximately 2-3 days
Shipments carried by ocean liners	Approximately 3-5 days

Current exchange rate: Approximately US\$1=NT\$34.38

APPENDIX I: REGULATORY AGENCY CONTACTS

1. Food Safety

Dr. Chen Lu-Hung, Director
Bureau of Food Safety
Department of Health
12F, 100 Ai-Kuo East Road

Taipei, Taiwan
Tel: (886-2) 2393-8209
Fax: (886-2) 2392-9723

2. Animal and Plant Quarantine:

Mr. Chiang, Yi-Nan, Director General
Bureau of Animal & Plant Health Inspection & Quarantine
Council of Agriculture
9F, 51 Chung-Ching South Road, Section 2
Taipei, Taiwan
Tel: (886-2) 2343-1456
Fax: (886-2) 2343-1455

APPENDIX II. OTHER IMPORT SPECIALIST CONTACTS

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